Docket No.: 050

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Shinroku MAEJIMA, et al.

RESPONSE UNDER 37 CFR 1.116

EXPEDITED PROCEDURE

Application No.: 10/808,613

Customer No.: 20277

Confirmation No.: 5019

Filed: March 25, 2004

Examiner: Dang T. Nguyen

Group Art Unit: 2824 Title: MAGNETIC RECORDING ELEMENT AND METHOD OF MANUFACTURING

MAGNETIC RECORDING ELEMENT

AMENDMENT UNDER 37 CFR 1.116

Mail Stop AF **Commissioner for Patents** P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendment and remarks are submitted in response to the final Office Action dated September 21, 2006.

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper. This listing of claims replaces all prior versions, and listings, of claims in the application.

Remarks begin on page 5 of this paper.